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EXHIBIT A

Billing Detail



Summary of Eac	Statement for	Final Foo	Application	Delphi Corporation
Summary of ree	Statement for	rınaı ree	Application -	Delbni Corboration

Staff Member	Title	Total No. of Hours	ended ly Rate *	<u>Amount</u>
Pearl Meyer	Senior Managing Director	749.50	\$ 952	\$ 713,835.00
Steven Hall	Managing Director	10.40	\$ 700	\$ 7,280.00
Steven Root	Managing Director	15.50	\$ 700	\$ 10,850.00
Joseph Sorrentino	Managing Director	1,175.70	\$ 611	\$ 718,807.50
Michael Sherry	Consultant	138.45	\$ 372	\$ 51,445.00
Ross Adler	Analyst / Associate	426.10	\$ 218	\$ 92,943.75
Robert Greco	Analyst	9.50	\$ 150	\$ 1,425.00
Steven Hall Jr.	Analyst / Associate	81.55	\$ 190	\$ 15,498.75
Jeffrey Hanhan	Analyst / Associate	214.00	\$ 217	\$ 46,372.50
Matthew Schneid	Analyst	26.95	\$ 150	\$ 4,042.50
Christopher Masterson	Intern	27.40	\$ 125	\$ 3,425.00
	Totals	2,875.05		\$ 1,665,925.00
	Less Aggregate Fee Commi	ttee Reductions		\$ (17,854.00)
	Total After Reduction	=		\$ 1,648,071.00

^{*} Represents blended billing rates from November 7, 2005 through January 25, 2008. Hourly rates for some employees were increased during the period due to promotions, or as part of the firm's standard annual rate increases.

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	11/7/05	Review published Delphi documents and financials	2.40
Pearl Meyer	11/7/05	Review new bankruptcy legislation re: impact on Delphi KERP proposal	1.60
Pearl Meyer	11/8/05	Meeting with Latham & Watkins and Mesirow to discuss initial parameters of project	2.20
Pearl Meyer	11/8/05	Initial review of KECP motion	6.15
Pearl Meyer	11/9/05	Further review of KECP motion	3.90
Pearl Meyer	11/9/05	Assess Collins & Aikman Success Sharing Plan	1.00
Pearl Meyer	11/9/05	Meeting with Mesirow to discuss KECP	2.30
Pearl Meyer	11/10/05	Review and supplement Debtor data request	0.60
Pearl Meyer	11/13/05	Analyze provisions of KECP Plans in bankruptcy cases	0.75
Pearl Meyer	11/15/05	Review analysis of Watson Wyatt KECP survey data	2.10
Pearl Meyer	11/18/05		1.80
Pearl Meyer	11/19/05	Review analysis and develop findings on proposed KECP plan costs	5.75
Pearl Meyer	11/21/05	Review conflict check	1.50
Pearl Meyer	11/22/05	Review KECP objections filed to date	2.40
Pearl Meyer		Preparation for and meeting with Creditor Sub-committee	5.90
Pearl Meyer	11/23/05	·	0.75
Pearl Meyer	11/29/05	,	3.25
Pearl Meyer	11/30/05	•	4.75
Pearl Meyer	11/30/05	• •	2.50
Joseph Sorrentino	11/8/05		2.20
Joseph Sorrentino	11/8/05		5.10
Joseph Sorrentino	11/9/05		2.30
Joseph Sorrentino	11/9/05	· ·	6.50
Joseph Sorrentino	11/10/05	· · · · · · · · · · · · · · · · · · ·	4.80
Joseph Sorrentino	11/10/05	·	5.70
Joseph Sorrentino		Review of KECP Plans in bankruptcy cases	5.50
Joseph Sorrentino	11/11/05	• •	4.20
Joseph Sorrentino	11/12/05	•	8.10
Joseph Sorrentino		Review of KECP Plans in bankruptcy cases	5.90
Joseph Sorrentino		Conflict check	2.10
Joseph Sorrentino		Review of retention application	1.50
Joseph Sorrentino	11/14/05	• • • • • • • • • • • • • • • • • • • •	7.80
Joseph Sorrentino	11/15/05		10.15
Joseph Sorrentino	11/16/05	Review of material presented in Delphi presentation book to Creditors Sub-committee re: KECP	2.50
Joseph Sorrentino	11/17/05	·	8.25
Joseph Sorrentino	11/17/05	Analysis of severance programs at bankrupt companies	3.75
Joseph Sorrentino	11/18/05		8.50
Joseph Sorrentino	11/19/05		6.20
Joseph Sorrentino	11/21/05		7.10
Joseph Sorrentino	11/21/05		1.20
Joseph Sorrentino		Preparation for meeting with Creditor Sub-committee	4.75
Joseph Sorrentino	11/22/05	· · · · · · · · · · · · · · · · · · ·	3.50
Joseph Sorrentino	11/28/05		8.40
Joseph Sorrentino	11/28/05	•	3.60
Joseph Sorrentino		Revisions to talking points	3.10
•			

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Staff Member	Date	Description	No. of Hours
Joseph Sorrentino	11/29/05	Review of Debtor discovery documents related to KECP motion	9.50
Joseph Sorrentino	11/30/05	Conference call with Latham & Watkins	0.75
Joseph Sorrentino	11/30/05	Review of Debtor discovery documents related to KECP motion	8.40
Michael Sherry	11/13/05	Reviewed equity plans and grants made in 1st year by companies emerging from bankruptcies	8.30
Michael Sherry	11/14/05	Reviewed equity plans and grants made in 1st year by companies emerging from bankruptcies	8.75
Michael Sherry	11/15/05	Reviewed equity plans and grants made in 1st year by companies emerging from bankruptcies	8.20
Michael Sherry	11/16/05	Reviewed equity plans and grants made in 1st year by companies emerging from bankruptcies	9.10
Ross Adler	11/11/05	Create data template and enter bankruptcy data	6.20
Ross Adler	11/12/05	Enter bankruptcy data and begin creating data summary template	7.20
Ross Adler	11/14/05	Collect bankruptcy data; finish creating summary page	10.45
Ross Adler	11/15/05	Enter bankruptcy data	7.30
Ross Adler	11/16/05	Enter bankruptcy data; enter Mesirow data into Excel	7.40
Ross Adler	11/17/05	Enter bankruptcy data	3.80
Ross Adler	11/18/05	Enter bankruptcy data	3.70
Ross Adler	11/21/05	Enter bankruptcy data; create WW comparison chart	2.25
Ross Adler	11/22/05	Research financial data (i.e. date of filing, revenues & assets @ filing date)	3.50
Ross Adler	11/28/05	Enter bankruptcy data; review stakeholder objections to Debtor Plan	8.10
Ross Adler	11/29/05	Enter bankruptcy data; review stakeholder objections to Debtor Plan; create Excel file with Watson Wyatt (LW) data	9.20
Ross Adler	11/30/05	Create Excel file with Watson Wyatt (LW) data	5.70
Steven Hall Jr.	11/13/05	KERP data research & input	5.30
Steven Hall Jr.	11/14/05	KERP data research & input	9.65
Steven Hall Jr.	11/15/05	KERP data research & input	2.10
Steven Hall Jr.	11/17/05	KERP data research & input	3.05
Steven Hall Jr.	11/28/05	Convert Debtor document to Excel	2.35
Steven Hall Jr.	11/29/05	Convert Debtor document to Excel	7.75
Steven Hall Jr.	11/30/05	Convert Debtor document to Excel	4.20
Matthew Schneid	11/13/05	KERP data research	5.60
Matthew Schneid	11/14/05	KERP data research	4.00
Matthew Schneid	11/29/05	Development of KERP chart	0.75
Pearl Meyer	12/1/05	Review results of Troy meeting	1.00
Pearl Meyer	12/1/05	Update talking points based on analysis of Debtor data and KECP proposal	2.20
Pearl Meyer	12/1/05	Develop KECP redesign concept	1.90
Pearl Meyer	12/2/05	Conference call with Mesirow	1.50
Pearl Meyer	12/2/05	Redesign KECP proposal	3.20
Pearl Meyer	12/3/05	Initial analysis of results of bankruptcy research	2.80
Pearl Meyer	12/4/05	Further analysis of results of bankruptcy research vs. Debtor KECP proposal including costs	5.20
Pearl Meyer	12/5/05	Further review of KECP proposal and costs	5.10
Pearl Meyer	12/6/05	Review draft objections to KECP	1.00
Pearl Meyer	12/6/05	Prepare for Creditor Sub-committee meeting and update talking points	6.50
Pearl Meyer	12/7/05	Meeting with Creditor Sub-committee and draft follow up notes	4.50
Pearl Meyer	12/8/05	Latham & Watkins conference call	1.10
Pearl Meyer	12/13/05	Prepare for and attend conference call with Latham & Watkins	2.50
Pearl Meyer	12/14/05	Prepare for and attend Creditor Sub-committee meeting	4.25
Pearl Meyer	12/16/05	Review and redesign AIP revision proposal	2.50
Pearl Meyer	12/20/05	Review Collins & Aikman motion, exhibits and order	1.00

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	12/20/05	Review report of Creditor Sub-committee representatives meeting with Debtor representatives	1.50
Pearl Meyer	12/21/05	Review and analysis of PAP document and bankruptcy data	1.50
Pearl Meyer	12/23/05	Review and analysis of correspondence from Debtor Chief Executive Officer	1.00
Pearl Meyer	12/25/05	Study Collins & Aikman KECP motion	1.60
Pearl Meyer	12/27/05	Review PAP documents	1.75
Pearl Meyer	12/27/05	Opine on PAP proposal	1.00
Pearl Meyer	12/28/05	Confer with Latham & Watkins, contact with Watson Wyatt and complete meeting arrangements	0.50
Pearl Meyer	12/28/05	Review UAL filings	0.75
Pearl Meyer	12/30/05	Review and approve retention application	0.90
Steven Hall	12/14/05	Review analysis and develop conclusions re: Watson Wyatt KECP Report	10.40
Joseph Sorrentino	12/1/05	Revisions to talking points	3.40
Joseph Sorrentino	12/1/05	Prepare final Retention Application	1.70
Joseph Sorrentino	12/2/05	Prepare redesign proposal	4.30
Joseph Sorrentino	12/2/05	Conference call with Mesirow	1.60
Joseph Sorrentino	12/4/05	Review of Delphi KECP Plan costs	3.90
Joseph Sorrentino	12/5/05	Review of Debtor discovery documents related to KECP motion	3.70
Joseph Sorrentino	12/6/05	Review of Debtor discovery documents related to KECP motion	4.10
Joseph Sorrentino	12/6/05	Review of draft objection to KECP motion	2.60
Joseph Sorrentino	12/7/05	Conference call with Mesirow	0.50
Joseph Sorrentino	12/7/05	Review of Debtor discovery documents related to KECP motion	3.20
Joseph Sorrentino	12/7/05	Attendance at Creditor Sub-committee Meeting	2.80
Joseph Sorrentino	12/7/05	Review of Debtor discovery documents related to KECP motion	4.20
Joseph Sorrentino	12/8/05	Review of Debtor discovery documents related to KECP motion	6.70
Joseph Sorrentino	12/8/05	Conference call with Latham & Watkins	1.10
Joseph Sorrentino	12/9/05	Review of Debtor discovery documents related to KECP motion	5.10
Joseph Sorrentino	12/12/05	Review of Debtor discovery documents related to KECP motion	3.60
Joseph Sorrentino	12/12/05	Develop initial framework for revised KECP	3.50
Joseph Sorrentino	12/13/05	Conference call with Latham & Watkins re: KECP	2.30
Joseph Sorrentino	12/13/05	Analysis of Watson Wyatt KECP report	5.45
Joseph Sorrentino	12/14/05	Attendance at Creditor Sub-committee Meeting	3.20
Joseph Sorrentino	12/15/05	Develop framework for revised AIP	5.70
Joseph Sorrentino	12/16/05	Review of Debtor discovery documents related to KECP motion	3.30
Joseph Sorrentino	12/19/05	Review of Debtor discovery documents related to KECP motion	2.80
Joseph Sorrentino	12/20/05	Review of draft objection to PAP	1.50
Joseph Sorrentino	12/20/05	Review of revised Collins & Aikman KECP	1.10
Joseph Sorrentino	12/23/05	Review of proposed PAP payments	1.10
Joseph Sorrentino	12/27/05	Review of proposed PAP payments	5.80
Ross Adler	12/2/05		6.10
Ross Adler	12/5/05	Finish Delphi Exhibits.xls	4.75
Ross Adler	12/6/05	Check KERP data input and Delphi bankruptcy data.xls	3.25
Ross Adler	12/7/05	Compare SH&P data to Watson Wyatt data; create side by side comparison	3.40
Ross Adler	12/8/05	Research potential peer group for Debtor (Bloomberg, Equilar)	4.10
Ross Adler	12/9/05	Research potential peer group for Debtor (Bloomberg, Equilar); enter Survey Data (23 Execs identified in WW Draft)	7.50
Ross Adler	12/12/05	Enter Survey Data (23 Execs identified in WW Draft)	5.90
Ross Adler	12/13/05	Enter Survey Data (23 Execs identified in WW Draft)	10.20

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Staff Member	Date	Description	No. of Hours
Ross Adler	12/14/05	Enter Survey Data (23 Execs identified in WW Draft)	7.90
Ross Adler	12/15/05	Enter Survey Data (23 Execs identified in WW Draft)	3.30
Ross Adler	12/16/05	Enter Survey Data; research peer group	3.70
Ross Adler	12/19/05	Enter Survey Data (23 Execs identified in WW Draft); create market pricing worksheet	8.30
Ross Adler	12/20/05	Analysis of the Collins & Aikman Court Order and update database accordingly; research Debtor peer group; download data	4.25
Steven Hall Jr.	12/2/05	Review and verify data related to KECPs	2.00
Steven Hall Jr.	12/5/05	Review and verify data related to KECPs	6.40
Steven Hall Jr.	12/6/05	Review and verify data related to KECPs	10.45
Steven Hall Jr.	12/7/05	Review and verify data related to KECPs	4.40
Matthew Schneid	12/1/05	Review and analysis of documents	7.90
Matthew Schneid	12/2/05	Review and analysis of documents	4.70
Matthew Schneid	12/5/05	Development of AIP charts by Band	1.90
Matthew Schneid	12/6/05	Review and analysis of documents	2.10
Pearl Meyer	1/5/06	Prepare for meeting with Watson Wyatt	2.10
Pearl Meyer	1/6/06	Meeting with Watson Wyatt Consultants	4.10
Pearl Meyer	1/9/06	Telephone conference with Latham & Watkins and Mesirow	2.30
Pearl Meyer	1/10/06	Prepare final draft of status memo for oral report to Creditor Sub-committee	2.20
Pearl Meyer	1/11/06	Conference call with Latham & Watkins	1.10
Pearl Meyer	1/12/06	Initial study and analysis of AIP and SIP data and organization charts provided by Debtor	3.10
Pearl Meyer	1/12/06	Confer with Latham & Watkins re: potential hearings	0.50
Pearl Meyer	1/13/06	Study of Watson Wyatt DSB and non DSB benchmarking reports	2.10
Pearl Meyer	1/13/06	Conference call with Watson Wyatt	0.50
Pearl Meyer	1/13/06	Conference call with Latham & Watkins	0.75
Pearl Meyer	1/14/06	Review of Creditor Sub-committee draft objections to AIP	1.20
Pearl Meyer	1/17/06	Conference calls with Latham & Watkins and Mesirow	1.30
Pearl Meyer	1/18/06	Meeting with Debtor staff and Watson Wyatt	4.20
Pearl Meyer	1/19/06	Prepare for and attend Creditor Sub-committee meeting	2.50
Pearl Meyer	1/19/06	Conference call with Debtor staff	1.10
Pearl Meyer	1/20/06	Draft memo for oral report to Creditor Sub-committee in response to inquiries	2.50
Pearl Meyer	1/20/06	Conference call with Latham & Watkins	0.50
Pearl Meyer	1/23/06	Review material submitted by Debtor	2.10
Pearl Meyer	1/23/06	Review Committee inputs and prepare memo to Debtor for further data	1.50
Pearl Meyer	1/24/06	Review Debtor AIP summary	1.10
Pearl Meyer	1/24/06	Confer with Latham & Watkins	0.50
Pearl Meyer	1/24/06	Call with Watson Wyatt re: Debtor data and AIP summary	1.20
Pearl Meyer	1/24/06	Call with Debtor attorney re: AIP summary	0.50
Pearl Meyer		Prepare for and call with Debtor staff re: data	2.50
Pearl Meyer	1/24/06	Confer with Mesirow	1.50
Pearl Meyer	1/25/06	Confer with Latham & Watkins	0.50
Pearl Meyer	1/25/06	Review and approve time charges for November and December	3.10
Pearl Meyer	1/26/06	Evaluate new AIP financial data considering 2006 performance targets and prior results for corporation and divisions provided by Debtor	2.70
Pearl Meyer	1/26/06	Evaluate payroll information provided by Debtor	0.50
Pearl Meyer		Continue evaluation of AIP financial data and new methodology approach provided by Debtor	5.15
Pearl Meyer		Conference call with Latham & Watkins	0.75
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Staff Member	Date	Description	No. of Hours
Pearl Meyer	1/30/06	Conference call with Debtor staff	0.75
Pearl Meyer	1/30/06	Develop and remit requests for additional data to Debtor staff	2.50
Pearl Meyer	1/30/06	Determine open items and confer with Latham & Watkins	2.10
Pearl Meyer	1/31/06	Conference call with Debtor staff	0.50
Joseph Sorrentino	1/6/06	Meeting with Watson Wyatt Consultants	4.10
Joseph Sorrentino	1/6/06	Telephone conference with Latham & Watkins	1.20
Joseph Sorrentino	1/9/06	Telephone conference with Latham & Watkins and Mesirow	2.30
Joseph Sorrentino	1/11/06	Conference call with Latham & Watkins	1.10
Joseph Sorrentino	1/12/06	Review of documents provided by Debtor re: compensation, AIP structure and organizational charts	6.10
Joseph Sorrentino	1/13/06	Telephone conference with Watson Wyatt	0.50
Joseph Sorrentino	1/13/06	Telephone conference with Latham & Watkins re: AIP structure	0.75
Joseph Sorrentino	1/13/06	Review of additional documents provided by Debtor re: compensation and AIP structure	2.80
Joseph Sorrentino	1/17/06	Conference calls with Latham & Watkins and Mesirow	1.30
Joseph Sorrentino	1/18/06	Meeting with Debtor staff and Watson Wyatt Consultant	4.20
Joseph Sorrentino	1/19/06	Prepare for and attend Creditor Sub-committee meeting	2.50
Joseph Sorrentino	1/19/06	Telephone conference with Debtor staff re: AIP	1.10
Joseph Sorrentino	1/19/06	Review of attrition data provided by Debtor	1.50
Joseph Sorrentino	1/20/06	Prepare analysis re: AIP at request of Creditor Sub-committee	5.90
Joseph Sorrentino	1/23/06	Research for Creditor Sub-committee re: AIP, PAP and retention	7.20
Joseph Sorrentino	1/24/06	Confer with Latham & Watkins	0.50
Joseph Sorrentino	1/24/06	Call with Watson Wyatt re: Debtor data and AIP summary	1.40
Joseph Sorrentino	1/24/06		0.75
Joseph Sorrentino	1/24/06	Prepare for and call with Debtor staff re: data	2.50
Joseph Sorrentino	1/24/06	Review and analysis of Debtor's revised AIP proposal	2.30
Joseph Sorrentino	1/26/06	Initial review of financial data provided by Debtor	2.40
Joseph Sorrentino	1/27/06	Review and analysis of financial data provided by Debtor	4.80
Joseph Sorrentino	1/30/06	Telephone conference with Debtor staff re: financial analysis	0.75
Joseph Sorrentino	1/30/06	Telephone conference with Latham & Watkins	0.75
Joseph Sorrentino	1/31/06	·	0.50
Joseph Sorrentino	1/31/06		4.90
Ross Adler	1/12/06	Review data from Debtor re: AIP	1.20
Ross Adler	1/13/06	Create SIP Summary	1.40
Ross Adler	1/18/06	Market data analysis of Debtor vs. Automotive Market	6.20
Ross Adler		Market data analysis of Debtor vs. Automotive Market	4.50
Pearl Meyer		Confer with Debtor staff re: financials provided	1.20
Pearl Meyer	2/1/06	·	4.50
Pearl Meyer	2/1/06	, , , , , , , , , , , , , , , , , , , ,	0.50
Pearl Meyer		Confer with Latham & Watkins	1.10
Pearl Meyer	2/2/06		1.30
Pearl Meyer	2/2/06	,	1.50
Pearl Meyer		Prepare for and conduct conference call with Debtor Finance and HR staff	2.40
Pearl Meyer		Conference call with Debtor staff	1.90
Pearl Meyer	2/4/06		6.20
Pearl Meyer	2/4/06	· ·	3.10
Pearl Meyer		Develop information needed for Creditor Sub-committee meeting	2.10

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	2/5/06	Resolve remaining AIP issues with Debtor staff and analyze final design	2.20
Pearl Meyer	2/6/06	Prepare for and attend Creditor Sub-committee meeting	5.30
Pearl Meyer	2/7/06	Study new AIP design for additional changes	1.10
Pearl Meyer	2/13/06	Review new motion	1.40
Pearl Meyer	2/14/06	Prepare for and discuss new motion with Latham & Watkins	3.30
Pearl Meyer	2/14/06	Prepare data and confer with Mesirow staff re: KECP	2.20
Pearl Meyer	2/24/06	Review and finalize January billing	2.10
Pearl Meyer	2/28/06	Review relevant material and arrange meeting with Watson Wyatt	0.50
Joseph Sorrentino	2/1/06	Review and analysis of financial data provided by Debtor	7.30
Joseph Sorrentino	2/2/06	Review and analysis of financial data provided by Debtor	4.70
Joseph Sorrentino	2/2/06	Research related to inquiries from Mesirow re: AIP	1.80
Joseph Sorrentino	2/2/06	Telephone conference with Latham & Watkins	1.10
Joseph Sorrentino	2/2/06	Telephone conference with Debtor staff re: AIP and financial projections	2.40
Joseph Sorrentino	2/3/06	Telephone conference with Debtor staff re: revised AIP and financial projections	1.90
Joseph Sorrentino	2/3/06	Analysis of revised financial projections	5.60
Joseph Sorrentino	2/3/06	Analysis of revised AIP curve and payouts	3.20
Joseph Sorrentino	2/4/06	Analysis of redesigned AIP	1.60
Joseph Sorrentino	2/4/06	Telephone conference with Debtor staff re: redesigned AIP and financial projections	0.75
Joseph Sorrentino	2/6/06	Prepare for and attend Creditor Sub-committee meeting	5.30
Joseph Sorrentino	2/7/06	Review of exit interview forms and attrition data	2.50
Joseph Sorrentino	2/7/06	Review of KECP documents	3.80
Joseph Sorrentino	2/8/06	Review of KECP deposition transcripts	5.20
Joseph Sorrentino	2/8/06	Review of KECP proposed order	0.75
Joseph Sorrentino	2/13/06	Review of KECP documents	1.70
Ross Adler	2/3/06	Develop comparison of market vs. Debtor total compensation for non - DSB positions	8.70
Ross Adler	2/22/06	Analysis of court order	1.50
Pearl Meyer	3/15/06	Develop analytic format for exit interview analysis	1.00
Pearl Meyer	3/16/06	Review exit interview for quits provided by Debtor	2.00
Pearl Meyer	3/21/06	Review and analysis of J. Opie deposition	1.20
Pearl Meyer	3/21/06	Review N. Bubnovich deposition	1.40
Pearl Meyer	3/22/06	Complete review and analyze N. Bubnovich deposition	1.00
Pearl Meyer	3/23/06	Review and analysis of M. Weber deposition	1.50
Pearl Meyer	3/24/06	Confer with Latham & Watkins re review and findings	0.50
Pearl Meyer	3/24/06	Review and approve proposed comparator group and related data	3.00
Pearl Meyer	3/29/06	Conference calls with Latham & Watkins and debtor staff re exit interview data and performance update	0.50
Joseph Sorrentino	3/21/06	Research automotive suppliers and manufacturers re potential comparator group for compensation purposes	4.80
Joseph Sorrentino	3/22/06	Select potential comparator group for compensation purposes	3.70
Joseph Sorrentino	3/23/06	Review operational and compensation data related to potential comparator group	5.60
Joseph Sorrentino	3/29/06	Conference call with Debtor staff re exit interview data and update on financial performance vs. targets	0.25
Ross Adler	3/29/06	Comparator group research	2.20
Ross Adler	3/31/06	Comparator group research, analysis and illustrative exhibits	8.40
Steven Hall, Jr.	3/21/06	Analysis of exit interviews	8.25
Steven Hall, Jr.	3/22/06	Analysis of exit interviews	2.60
Pearl Meyer	4/3/06	Review of invoice and fee statement for February 2006	1.10
Pearl Meyer	4/7/06	Review exit interview reports from Debtor and summary	0.60

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	4/11/06	Review exit interview reports from Debtor and summary	0.40
Pearl Meyer	4/20/06	Conference call and e-mail with Latham & Watkins	0.25
Pearl Meyer	4/21/06	Conference call and e-mail with Latham & Watkins	0.40
Pearl Meyer	4/28/06	Prepare for 5/2/06 meeting with Debtor staff and Watson Wyatt consultants	1.90
Pearl Meyer	4/28/06	Evaluate DSB and non-DSB compensation survey data and market pricing	1.60
Joseph Sorrentino	4/5/06	Conference call with Debtor staff re: exit interview data and financial performance vs. targets	0.25
Joseph Sorrentino	4/24/06	Review of DSB compensation survey data	3.90
Joseph Sorrentino	4/25/06	Conference call with Debtor staff re: latest exit interviews and survey data	0.50
Joseph Sorrentino	4/25/06	Review of non-DSB compensation survey data	4.75
Joseph Sorrentino	4/26/06	Review of exit interview report	2.40
Joseph Sorrentino	4/26/06	Review of DSB compensation survey data	3.80
Joseph Sorrentino	4/26/06		4.60
Joseph Sorrentino	4/27/06	Conference call with Debtor staff re: follow-up issues related to employee quit information and executive survey data	0.50
Joseph Sorrentino	4/27/06	Review of additional DSB compensation survey data	3.80
Joseph Sorrentino	4/27/06	Analysis of Delphi compensation vs. marketplace survey data	5.10
Joseph Sorrentino	4/28/06		1.30
Joseph Sorrentino	4/28/06		5.80
Michael Sherry	4/17/06		1.10
Michael Sherry	4/18/06	· · ·	3.20
Michael Sherry	4/19/06		2.70
Michael Sherry		Proxy research of peer companies	3.60
Michael Sherry	4/21/06		1.40
Ross Adler	4/18/06		2.10
Ross Adler	4/19/06		1.40
Ross Adler	4/20/06		1.70
Ross Adler	4/21/06		0.90
Ross Adler	4/25/06		1.20
Ross Adler		Market pricing of management positions	3.10
Ross Adler		Market pricing of management positions	6.60
Steven Hall, Jr.		Analyze and draft exhibits on exit interviews	3.25
Jeffrey Hanhan		Proxy research of peer companies	5.90
Jeffrey Hanhan	4/18/06		8.80
Jeffrey Hanhan	4/19/06		9.70
Jeffrey Hanhan	4/20/06		8.30
Jeffrey Hanhan	4/21/06		8.40
Jeffrey Hanhan	4/24/06		5.50
Jeffrey Hanhan	4/24/00	· · ·	3.00
Jeffrey Hanhan	4/27/06		5.50
Pearl Meyer	5/2/06		3.50
•		,	3.50 1.65
Pearl Meyer		Meet with Debtor staff and Watson Wyatt consultants	0.75
Pearl Meyer	5/3/06	, ,	2.30
Pearl Meyer	5/9/06	, , , , , , , , , , , , , , , , , , , ,	
Pearl Meyer	5/10/06	·	1.10
Joseph Sorrentino	5/1/06		2.40
Joseph Sorrentino	5/1/06	Review of marketplace compensation data	5.85

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Staff Member	Date	Description	No. of Hours
Joseph Sorrentino	5/2/06	Prepare for meeting with Debtor staff and Watson Wyatt consultants	1.25
Joseph Sorrentino	5/2/06	Meet with Debtor staff and Watson Wyatt consultants	1.65
Joseph Sorrentino	5/3/06	Analysis of DSB compensation program components	2.35
Joseph Sorrentino	5/4/06	Analysis of compensation of non-DSB positions vs. market data	2.60
Joseph Sorrentino	5/9/06	Analysis of compensation of DSB positions vs. market data	2.90
Joseph Sorrentino	5/10/06	Analysis of compensation of DSB positions vs. market data	3.65
Joseph Sorrentino	5/15/06	Analysis of DSB 2005 compensation vs. bankruptcy actual and proposed compensation	4.85
Joseph Sorrentino	5/16/06	Analysis of DSB 2005 compensation vs. bankruptcy actual and proposed compensation	3.15
Joseph Sorrentino	5/17/06	Analysis of DSB 2005 compensation vs. bankruptcy actual and proposed compensation	2.85
Joseph Sorrentino	5/22/06	Analysis of updated exit interviews summary exhibits	1.25
Michael Sherry	5/10/06	Review of 2006 proxy compensation for comparator group	2.10
Michael Sherry	5/16/06	Review of compensation survey data related to non-DSB positions	0.75
Michael Sherry	5/26/06	Preparation of exhibits related to 2006 proxy compensation for comparator group	2.80
Michael Sherry	5/29/06	Review of compensation survey data related to non-DSB positions	2.40
Michael Sherry	5/30/06	Preparation of exhibits related to 2006 proxy compensation for comparator group	2.25
Michael Sherry	5/31/06	Preparation of exhibits related to 2006 proxy compensation for comparator group	2.90
Ross Adler	5/1/06	Created summary exhibit related to Market pricing analysis for DSB	5.60
Ross Adler	5/2/06	Prepare compensation exhibits for meeting with Debtor staff and Watson Wyatt	0.85
Ross Adler	5/11/06	Update Debtor compensation exhibits with new names and executives	3.15
Ross Adler	5/15/06	Update Debtor compensation exhibits with redacted names	2.15
Steven Hall, Jr.	5/1/06	Exit interviews exhibit - Tally of 1st quarter 2005 & 2006	0.35
Steven Hall, Jr.	5/22/02	Preparation of updated exit interview analysis	0.75
Pearl Meyer	6/7/06	Conference call with Debtor re: status of second half AIP	0.80
Pearl Meyer	6/15/06	Plan Debtor conference call and agenda	1.10
Pearl Meyer	6/15/06	Evaluate proxy analysis	3.40
Pearl Meyer	6/19/06	Review Debtor exit interview documents and evaluate financial analysis for second half AIP	3.10
Pearl Meyer	6/20/06	•	1.70
Pearl Meyer	6/23/06		1.80
Pearl Meyer	6/26/06		3.70
Pearl Meyer	6/27/06	Study and redesign AIP yield curves	2.70
Pearl Meyer	6/27/06		1.60
Pearl Meyer	6/28/06	Evaluate Watson Wyatt marketplace compensation data	2.30
Pearl Meyer	6/28/06	Conference call with Debtor staff re: revised payout curves for second half AIP	1.10
Joseph Sorrentino	6/7/06	Conference call with Debtor re: status of second half AIP	0.80
Joseph Sorrentino	6/19/06	Analysis of financial projections related to second half AIP	6.70
Joseph Sorrentino	6/19/06	Analysis of Debtor exit interviews compiled in April, May and June	2.30
Joseph Sorrentino		Conference call with Debtor re: status of second half AIP	1.70
Joseph Sorrentino	6/20/06	Further analysis of financial projections related to second half AIP	4.40
Joseph Sorrentino	6/21/06		6.70
Joseph Sorrentino	6/23/06		6.60
Joseph Sorrentino	6/26/06		2.20
Joseph Sorrentino		Financial modeling of various scenarios under second half AIP	4.40
Joseph Sorrentino	6/27/06	•	1.60
Joseph Sorrentino	6/27/06		2.30
Joseph Sorrentino		Analysis of marketplace compensation data vs. proposed Debtor compensation	3.20

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Staff Member	Date	Description	No. of Hours
Joseph Sorrentino	6/28/06	Conference call with Debtor staff re: revised payout curves for second half AIP	1.10
Michael Sherry	6/1/06	Update non-DSB positioning exhibit	2.20
Michael Sherry	6/5/06	Review and edit compensation survey data	1.90
Michael Sherry	6/5/06	Review and edit proxy compensation data	1.10
Michael Sherry	6/8/06	Create non-DSB market consensus using Watson Wyatt data. Link redacted employee to name	0.75
Michael Sherry	6/8/06	Review and edit proxy compensation data	0.75
Michael Sherry	6/27/06	Analyze Debtor maximum AIP vs. target and actual market	2.60
Michael Sherry	6/28/06	Analyze Debtor maximum AIP vs. target total remuneration	1.30
Pearl Meyer	7/6/06	Conference call with Mesirow re: 2nd half AIP financial targets	1.30
Pearl Meyer	7/6/06	Redesign of AIP yield curve	3.20
Pearl Meyer	7/7/06	Conference call with Mesirow re: 2nd half AIP yield curve	1.30
Pearl Meyer	7/10/06	Attendance at Creditor's Committee meeting re: 2nd half AIP	1.50
Pearl Meyer	7/11/06	Review of analysis and finalize SH&P opinion	1.90
Pearl Meyer	7/11/06	Review and conclusions re: updated exit interviews	1.50
Pearl Meyer	7/12/06	Analyze and opine re: KECP discovery documents	3.10
Pearl Meyer	7/14/06	Conference call with Mesirow re: 2nd half AIP	1.60
Pearl Meyer	7/17/06	Finalize comments re: draft objection to 2nd half AIP	1.80
Pearl Meyer	7/17/06	Conference call with Creditor's Sub-Committee re: proposed 2nd half 2006 AIP	1.50
Pearl Meyer	7/18/06	Analysis of KECP supplement documents related re: revised 2nd half AIP	1.20
Pearl Meyer		Preparation of second interim fee application	1.70
Pearl Meyer	7/26/06	Review of June billings	1.10
Pearl Meyer	7/28/06	Finalize second interim fee application	1.20
Joseph Sorrentino	7/5/06	Preparation of status memo re: 2nd half AIP	1.20
Joseph Sorrentino	7/6/06	Conference call with Mesirow re: 2nd half AIP financial targets	1.30
Joseph Sorrentino	7/6/06	Analysis of financial targets related to 2nd half AIP	4.40
Joseph Sorrentino		Conference call with Mesirow re: 2nd half AIP yield curve	1.30
Joseph Sorrentino		Attendance at Creditor's Committee meeting re: 2nd half AIP	1.50
Joseph Sorrentino		Cost and participation analysis of proposed AIP by Tiers	3.40
Joseph Sorrentino	7/10/06	Preparation of follow-up memo re: 2nd half AIP	1.80
Joseph Sorrentino	7/11/06	Review of KECP discovery documents	3.50
Joseph Sorrentino	7/13/06	Review of Debtor discovery documents related to 2nd half AIP	3.20
Joseph Sorrentino		Conference call with Mesirow re: 2nd half AIP	1.60
Joseph Sorrentino		Review of draft objection re: 2nd half AIP	1.10
Joseph Sorrentino	7/17/06	·	1.80
Joseph Sorrentino	7/17/06	•	1.50
Joseph Sorrentino	7/18/06		2.70
Ross Adler	7/10/06		1.40
Steven Hall, Jr.		Update exit interview memo	0.30
Pearl Meyer	8/21/06	·	3.60
Pearl Meyer		Review and consider KECP proposal re: non-DSB positions	2.90
Pearl Meyer		Review of July billings	1.10
Pearl Meyer		Evaluate Watson Wyatt data and SH&P marketpricing	3.20
Pearl Meyer	8/29/06		3.80
Joseph Sorrentino	8/4/06	Conference call with Latham & Watkins re: Debtor KECP discovery documents	0.80
Joseph Sorrentino		Response to questions from Latham & Watkins re: AIP payments	1.50

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Staff Member	Date	Description	No. of Hours
Joseph Sorrentino	8/8/06	Response to request from Latham & Watkins re: Debtor SERP documents	1.80
Joseph Sorrentino	8/21/06	Review marketplace compensation data	4.10
Joseph Sorrentino	8/22/06	Review Watson Wyatt compensation data for DSB	3.30
Joseph Sorrentino	8/24/06	Review Watson Wyatt compensation data for non-DSB	2.70
Joseph Sorrentino	8/25/06	Review bankruptcy KECPs in marketplace	3.60
Michael Sherry	8/23/06	Develop exhibits for marketplace compensation data	0.40
Michael Sherry	8/25/06	Develop exhibits for marketplace compensation data	0.90
Ross Adler	8/8/06	Review SERP documents	1.10
Ross Adler	8/23/06	Research share allocations of comparator group	2.40
Ross Adler	8/24/06		6.80
Ross Adler	8/24/06	· · · · · · · · · · · · · · · · · · ·	1.20
Ross Adler		Create exhibits for financials of comparator group	7.50
Ross Adler		Create exhibits for financials of comparator group	8.90
Ross Adler	8/30/06		4.30
Ross Adler		Create exhibits for share allocations of comparator group	4.90
Jeffrey Hanhan		Update market compensation survey data for comparator companies	1.10
Jeffrey Hanhan		Update market compensation survey data for comparator companies	1.40
Pearl Meyer		Review staff research reports on post-emergence equity plans	4.30
Pearl Meyer		Prepare for and attend meeting with Debtor staff re: proposed KECP	4.80
Pearl Meyer		Conference call with Latham & Watkins re: proposed KECP	1.30
Pearl Meyer		Evaluate KECP design and emergence cash bonus	3.60
Pearl Meyer	9/20/06		4.30
Pearl Meyer	9/21/06		3.60
Pearl Meyer		Analyze and compare new Watson Wyatt compensation survey data	1.10
Joseph Sorrentino		Review of Watson Wyatt market data	3.80
Joseph Sorrentino		Research re: equity plans post-emergence	3.70
Joseph Sorrentino		Conference call with Mesirow re: equity emergence plans	1.20
Joseph Sorrentino	9/8/06	. ,	2.60
Joseph Sorrentino		Conference call with Latham & Watkins re: proposed KECP	1.30
Joseph Sorrentino		Meeting with Debtor staff re: proposed KECP	1.80
Joseph Sorrentino	9/13/06		2.80
Joseph Sorrentino	9/15/06	1 /	5.10
Joseph Sorrentino	9/19/06		2.60
•	9/20/06	•	4.70
Joseph Sorrentino	9/27/06		4.70
Joseph Sorrentino		, ,	
Joseph Sorrentino	9/28/06	, , ,	5.80
Michael Sherry	9/12/06	·	2.00
Ross Adler	9/1/06		4.60
Ross Adler	9/5/06		4.30
Ross Adler	9/6/06	• • • •	1.30
Ross Adler	9/11/06		4.00
Ross Adler	9/21/06		3.90
Ross Adler	9/26/06	•	4.70
Christopher Masterson	9/11/06		2.30
Christopher Masterson	9/22/06	Create exhibit index	2.60

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	10/2/06	Review and analysis of multiple historical surveys re: emergence plans	4.20
Pearl Meyer	10/9/06	Analysis of Watson Wyatt data review	2.80
Pearl Meyer	10/12/06	Review of historical LTI grants and implications for UCC	2.90
Pearl Meyer	10/12/06	Review of Debtor Change in Control agreements and Change in Control plan	4.60
Pearl Meyer	10/13/06	Conference call with Latham & Watkins re: Debtor CIC agreements	0.50
Pearl Meyer	10/13/06	Analysis of LTI elements subject to Change in Control payment	3.10
Pearl Meyer	10/20/06	Analysis of Change in Control components for DSB	2.80
Pearl Meyer	10/24/06	Conference call with Latham & Watkins re: emergence bonus and equity plan proposals	0.80
Pearl Meyer	10/24/06	Draft of report to UCC re: Debtor market position and impact of Emergence Cash Bonus	4.10
Pearl Meyer	10/25/06	Review of Debtor severance policy and associated costs	3.70
Pearl Meyer	10/26/06	Review of Debtor marketpricing and analysis of Emergence Cash Bonus impact	6.30
Pearl Meyer	10/27/06	Review of Debtor severance policy and associated costs	4.20
Pearl Meyer	10/27/06	Finalize UCC report re: KECP proposal	2.10
Pearl Meyer	10/27/06	Calls and emails with Debtor staff re: data	2.30
Pearl Meyer	10/30/06	Preparation for and attendance at UCC meeting	5.90
Joseph Sorrentino	10/5/06	Review of Watson Wyatt long-term incentive data	6.70
Joseph Sorrentino	10/10/06	Research re: Debtor CIC agreements	2.90
Joseph Sorrentino	10/11/06	Review of Watson Wyatt long-term incentive data for DSB positions	3.40
Joseph Sorrentino	10/12/06	Research re: Emergence Plan proposal and historical long-term incentive values	5.60
Joseph Sorrentino	10/13/06	Conference call with Latham & Watkins re: Debtor CIC agreements	0.50
Joseph Sorrentino	10/16/06	Research re: equity granted upon emergence from bankruptcy	3.70
Joseph Sorrentino	10/17/06	Research re: proof of claims as requested by Latham & Watkins	1.20
Joseph Sorrentino	10/18/06	Research re: market compensation data for DSB	5.40
Joseph Sorrentino	10/18/06	Research re: benefits under Debtor Change in Control agreements	1.30
Joseph Sorrentino	10/19/06	Conference call with Latham & Watkins re: KECP proposals	0.80
Joseph Sorrentino	10/19/06	Research re: equity granted upon emergence from bankruptcy	4.30
Joseph Sorrentino	10/23/06	Review of post-emergence equity awards	2.70
Joseph Sorrentino	10/24/06	Conference call with Latham & Watkins re: emergence bonus and equity plan proposals	0.80
Joseph Sorrentino	10/24/06	Review of market compensation data for DSB positions	4.40
Michael Sherry	10/18/06	Marketpricing of non-DSB positions vs. marketplace	2.10
Michael Sherry	10/20/06	Marketpricing of non-DSB positions vs. marketplace	3.70
Michael Sherry	10/23/06	Marketpricing of non-DSB positions vs. marketplace	3.60
Michael Sherry	10/27/06	Revisions of marketpricing of non-DSB positions vs. marketplace	5.70
Ross Adler	10/18/06	Updated marketpricing exhibits for DSB vs. marketplace	3.60
Ross Adler	10/19/06	Updated marketpricing exhibits for DSB vs. marketplace	2.30
Ross Adler	10/23/06	Research related to debtor's Change in Control provisions	1.90
Ross Adler	10/24/06	Research related to debtor's Change in Control provisions	3.30
Ross Adler	10/25/06	Research related to debtor's Change in Control provisions	2.20
Ross Adler	10/26/06	Development of Exhibits related to proposed Emergence Cash Awards vs. marketplace	9.70
Ross Adler	10/27/06	Development of Exhibits related to proposed Emergence Equity Awards vs. marketplace	7.30
Ross Adler	10/28/06	Analysis of share allocations by Comparator companies	2.20
Ross Adler	10/30/06	Analysis of equity awards granted by bankrupt companies	2.30
Ross Adler	10/30/06	Preparation for and attendance at UCC meeting	5.90
Ross Adler	10/31/06	Analysis of share allocations by Comparator companies	7.60
Jeffrey Hanhan	10/19/06	Analysis of Delphi emergence grant comparisons	1.70

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Staff Member	Date	Description	No. of Hours
Jeffrey Hanhan	10/23/06	Analysis of Delphi emergence grant comparisons	4.80
Jeffrey Hanhan	10/31/06	Analysis of equity awards granted by Comparator companies	7.80
Christopher Masterson	10/18/06	Research re: Emergence plans in bankrupt companies	8.60
Christopher Masterson	10/19/06	Research re: Emergence plans in bankrupt companies	4.70
Christopher Masterson	10/20/06	Research re: Emergence plans in bankrupt companies	4.90
Christopher Masterson	10/23/06	Research re: Emergence plans in bankrupt companies	4.30
Pearl Meyer	11/1/06	Study of Watson Wyatt (WW) Change in Control (CIC) report	3.90
Pearl Meyer	11/2/06	Review of Debtor Compensation Committee minutes and further analysis of WW CIC report	5.40
Pearl Meyer	11/2/06	Analysis of Debtor emergence equity award presentations	2.70
Pearl Meyer	11/3/06	Communication with Latham & Watkins (L&W) re: Debtor CIC and emergence equity awards / presentations	6.50
Pearl Meyer	11/6/06	Review of Debtor senior executive compensation 1999 to present	1.80
Pearl Meyer	11/7/06	Review of Debtor senior executive compensation 1999 to present	4.20
Pearl Meyer	11/8/06	Analysis of Debtor historic long-term incentive targets and programs	2.30
Pearl Meyer	11/9/06	Review of L&W first draft CIC analysis of Debtor liability	4.70
Pearl Meyer	11/13/06	Review of bankruptcy public filings 10/05 to present	2.10
Pearl Meyer	11/14/06	Discussion with Debtor re: PAP historical information and pre-petition CIC agreements	0.90
Pearl Meyer	11/15/06	·	3.30
Pearl Meyer	11/15/06		2.70
Pearl Meyer	11/17/06		4.60
Pearl Meyer	11/20/06		2.90
Pearl Meyer		Analysis of Debtor's outstanding equity grants including vesting	2.40
Pearl Meyer	11/28/06		1.20
Pearl Meyer	11/28/06		2.30
Pearl Meyer	11/30/06	·	1.10
Joseph Sorrentino	11/3/06	•	6.80
Joseph Sorrentino	11/8/06	· · · · · · · · · · · · · · · · · · ·	3.40
Joseph Sorrentino	11/9/06	· ·	4.60
Joseph Sorrentino	11/10/06		3.90
Joseph Sorrentino	11/13/06		5.30
Joseph Sorrentino	11/14/06	Analysis of proposed emergence cash and equity awards	4.20
Joseph Sorrentino		Review of potential CIC payments for non-DSB employees	6.70
Joseph Sorrentino	11/20/06		3.60
Joseph Sorrentino	11/20/06		2.50
Joseph Sorrentino	11/21/06	, , , , , , ,	6.70
Joseph Sorrentino		Analysis of potential CIC payments due to DSB	5.10
Joseph Sorrentino	11/27/06		4.30
Joseph Sorrentino	11/28/06		1.50
Joseph Sorrentino	11/29/06	. , ,	1.80
Joseph Sorrentino	11/30/06		5.80
Michael Sherry		Review and create Exhibits for KECP memo	1.60
Michael Sherry	11/8/06		1.40
Michael Sherry	11/9/06	,	0.80
Michael Sherry	11/14/06	•	2.70
Michael Sherry		Analyze and create CIC exhibits	2.10
Michael Sherry		Analyze and create CIC exhibits	1.70

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Ross Adler 11/206 Marketpricing of DSB and non-DSB positions Ross Adler 11/206 Analysis of emergence equity share allocation 11/206 DSB marketpricing including proposed emergence equity awards Ross Adler 11/206 DSB marketpricing - emergence equity (ECP component 11/206 Ross Adler 11/206 Analyse emergency equity share allocation Ross Adler 11/206 Analyse mergency equity share allocation Ross Adler 11/206 Analyse mergency equity share allocation Ross Adler 11/206 Analyse historical DSB LTI awards Ross Adler 11/206 Analyse non-DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB historical DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB historical DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB historical DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB historical DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB historical DSB LTI marketplace Ross Adler 11/206 Analyse non-DSB historical DSB LTI marketplace Ross Adler 11/206 Ross Ross Adler 11/206 Ross Ross Adler 11/206 Ross Ross Ross Ross Ross Ross Ross Ros	lours
Ross Adler 11/20/6 DSB marketpricing including proposed emergence equity KECP component Ross Adler 11/60/6 Review of L8W documents re: potential CIC liability Ross Adler 11/60/6 Review UCC meeting notes Ross Adler 11/60/6 Review UCC meeting notes Ross Adler 11/60/6 Analyze mergency equity share allocation Ross Adler 11/60/6 Analyze mergency equity share allocation Ross Adler 11/60/6 Analyze proposed emergency equity share allocation Ross Adler 11/60/6 Analyze phistorical DSB LTI awards Ross Adler 11/70/6 Analyze historical DSB LTI awards Ross Adler 11/10/6 Analyze historical DSB LTI awards Ross Adler 11/10/6 Analyze non-DSB LTI marketplace Ross Adler 11/16/6 Analyze non-DSB LTI marketplace	4.40
Ross Adler 11/6/06 Review OL L&W documents re: potential CIC liability Ross Adler 11/6/06 Review OL L&W documents re: potential CIC liability Ross Adler 11/6/06 Ross Adler 11/7/06 Analyze emergency equity share allocation Ross Adler 11/8/06 Conference call with Debtor staff re: KECP Ross Adler 11/8/06 Analyze emergency equity share allocation Ross Adler 11/8/06 Analyze emergency equity share allocation Ross Adler 11/8/06 Analyze historical DSB LTI awards Ross Adler 11/8/06 Analyze non-DSB LTI marketplace Ross Adler 11/8/06 Analyze non-DSB LTI marketplace Ross Adler 11/8/06 Analyze non-DSB LTI marketplace Ross Adler 11/8/06 Review OSB CIC data Ross Adler 11/8/06 Review WW June CIC calculations Jeffrey Hanhan 11/8/06 Review WW June CIC calculations Jeffrey Hanhan 11/8/06 Review WW June CIC calculations Pearl Meyer 12/106 Review WW June CIC calculations Pearl Meyer 12/106 Review WW June CIC calculations Pearl Meyer 12/106 Review of invoice and fee statement for November 2006 Pearl Meyer 12/106 Review of invoice and fee statement for November 2006 Pearl Meyer 12/106 Review of invoice and fee statement for November 2006 Pearl Meyer 12/106 Review and revise CIC cost analysis Pearl Meyer 12/106 Review and revise CIC cost analysis Pearl Meyer 12/106 Review and revise CIC cost analysis Joseph Sorrentino 12/106 Review of CIC alas ent by Debtor's compensation consultant Joseph Sorrentino 12/106 Review of CIC alas ent by Debtor's compensation consultant Joseph Sorrentino 12/106 Review of CIC calculations Joseph Sorrentino 12/106 Review of CIC calculations Joseph Sorrentino 12/106 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/106 Review of CIC calculations Joseph Sorrentino 12/106 Review of CIC calculations Joseph Sorrentino 12/106 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/106 Revie	3.90
Ross Adler 11/6/06 Review Of L&W documents re: potential CIC liability Ross Adler 11/6/06 Review UCC meeting notes Ross Adler 11/6/06 Conference call with Debtor staff re: KECP Ross Adler 11/6/06 Conference call with Debtor staff re: KECP Ross Adler 11/6/06 Analyze emergency equity share allocation Ross Adler 11/6/06 Analyze historical DSB LTI awards Ross Adler 11/16/06 Analyze non-DSB LTI marketplace Ross Adler 11/16/06 Review WW June CIC calculations Jeffrey Hanhan 11/6/06 Review WW June CIC calculations Jeffrey Hanhan 11/6/06 Review discovery documents for xit interviews information Jeffrey Hanhan 11/6/06 Review discovery documents for xit interviews information Jeffrey Hanhan 11/6/06 Review discovery documents for xit interviews information Pearl Meyer 12/1/06 Review discovery documents for xit interviews information Pearl Meyer 12/1/06 Review discovery documents for xit interviews information Joseph Sorrentino 12/4/06 Conference call with Latham & Watkins re: Emergence Bonus Plan and first half AIP Joseph Sorrentino 12/4/06 Review and revise CIC cost analysis Pearl Meyer 12/1/106 Review of Invoice and fee statement for November 2006 Pearl Meyer 12/1/106 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorr	8.20
Ross Adler 11/6/06 Analyze emergency equity share allocation Ross Adler 11/7/06 Conference call with Debtor staff re: KECP Ross Adler 11/8/06 Analyze emergency equity share allocation Ross Adler 11/8/06 Analyze historical DSB LTI awards Ross Adler 11/9/06 Analyze historical DSB LTI awards Ross Adler 11/9/06 Analyze historical DSB LTI awards Ross Adler 11/10/06 Analyze historical DSB LTI awards Ross Adler 11/10/06 Analyze historical DSB LTI awards Ross Adler 11/14/06 Analyze non-DSB LTI marketplace Ross Adler 11/14/06 Analyze non-DSB LTI marketplace Ross Adler 11/15/06 Analyze non-DSB LTI marketplace Ross Adler 11/15/06 Analyze non-DSB LTI marketplace Ross Adler 11/16/06 Rose WW June CIC calculations Parketplace Ross Adler 11/16/06 Rose WW June CIC calculations Parketplace Ross Adler 11/16/06 Review WW June CIC calculations Parketplace Ross Adler 11/16/06 Review WW June CIC calculations Parketplace Ross Adler 11/16/06 Review WW June CIC calculations Parketplace Ross Adler 11/16/06 Review WW June CIC calculations Parketplace Ross Adler 11/16/06 Review William Rose Rose Rose Rose Rose Rose Rose Rose	3.40
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Pearl Meyer 12/18/06 Review and revise CIC cost analysis Pearl Meyer 12/20/06 Finalize CIC cost/liability estimates Pearl Meyer 12/21/06 Review analysis of CIC plan documents and update Joseph Sorrentino 12/4/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Conference call with Latham & Watkins re: Emergence Bonus Plan and first half AIP Joseph Sorrentino 12/6/06 Review of CIC agreements at the request of Latham & Watkins Joseph Sorrentino 12/7/06 Revise CIC calculations Joseph Sorrentino 12/8/06 CIC analysis Joseph Sorrentino 12/11/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/12/06 Revise preliminary CIC liability analysis Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	1.10
Pearl Meyer 12/20/06 Finalize CIC cost/liability estimates Pearl Meyer 12/21/06 Review analysis of CIC plan documents and update Joseph Sorrentino 12/10/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Conference call with Latham & Watkins re: Emergence Bonus Plan and first half AIP Joseph Sorrentino 12/6/06 Review of CIC agreements at the request of Latham & Watkins Joseph Sorrentino 12/7/06 Review of CIC agreements at the request of Latham & Watkins Joseph Sorrentino 12/8/06 CIC analysis Joseph Sorrentino 12/11/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	1.20
Pearl Meyer 12/21/06 Review analysis of CIC plan documents and update Joseph Sorrentino 12/1/06 Review of CIC data sent by Debtor's compensation consultant Joseph Sorrentino 12/4/06 Conference call with Latham & Watkins re: Emergence Bonus Plan and first half AIP Joseph Sorrentino 12/6/06 Review of CIC agreements at the request of Latham & Watkins Joseph Sorrentino 12/7/06 Review of CIC agreements at the request of Latham & Watkins Joseph Sorrentino 12/8/06 CIC analysis Joseph Sorrentino 12/11/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/12/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	2.40
Joseph Sorrentino Joseph Sorre	2.70
Joseph Sorrentino Joseph Sorre	1.90
Joseph Sorrentino 12/6/06 Review of CIC agreements at the request of Latham & Watkins Joseph Sorrentino 12/7/06 Review of CIC agreements at the request of Latham & Watkins Joseph Sorrentino 12/8/06 CIC analysis Joseph Sorrentino 12/11/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/12/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	3.40
Joseph Sorrentino12/7/06Revise CIC calculationsJoseph Sorrentino12/8/06CIC analysisJoseph Sorrentino12/11/06Review of Watson Wyatt CIC calculationsJoseph Sorrentino12/12/06Revise preliminary CIC liability analysisJoseph Sorrentino12/13/06Review of Watson Wyatt CIC calculationsJoseph Sorrentino12/13/06Review of Watson Wyatt CIC calculationsJoseph Sorrentino12/13/06Conference call with Latham & Watkins re: revised CIC liability analysis	1.10
Joseph Sorrentino 12/8/06 CIC analysis Joseph Sorrentino 12/11/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/12/06 Revise preliminary CIC liability analysis Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	4.70
Joseph Sorrentino 12/11/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/12/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	4.40
Joseph Sorrentino 12/12/06 Revise preliminary CIC liability analysis Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	3.20
Joseph Sorrentino 12/13/06 Review of Watson Wyatt CIC calculations Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	6.30
Joseph Sorrentino 12/13/06 Conference call with Latham & Watkins re: revised CIC liability analysis	5.60
	4.70
Joseph Sorrentino 12/18/06 Revise CIC cost summary	0.80
	3.80
Joseph Sorrentino 12/19/06 Revise CIC cost summary	2.90
Joseph Sorrentino 12/20/06 Review of revised preliminary CIC liability analysis	5.10
Joseph Sorrentino 12/21/06 Conference call with Latham & Watkins re: estimated CIC liability analyses	1.80
Joseph Sorrentino 12/27/06 Analysis of PAP awards for 2004-2006 cycles	2.60
Joseph Sorrentino 12/28/06 CIC liability analysis	4.70
Ross Adler 12/1/06 Analyze Watson Wyatt CIC calculations	3.20
Ross Adler 12/13/06 Analyze Watson Wyatt CIC calculations and update to reflect current executive structure	7.30

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Staff Member	Date	Description	No. of Hours
Ross Adler	12/14/06	Revise Watson Wyatt CIC calculations to reflect current executive structure	3.30
Ross Adler	12/15/06	Revise Watson Wyatt CIC calculations to reflect current executive structure	1.30
Ross Adler	12/18/06	Revise Watson Wyatt CIC calculations to reflect current executive structure	4.40
Ross Adler	12/20/06	Research Debtor plan documents relating to CIC calculations	5.60
Ross Adler	12/21/06	Review Latham & Watkins CIC memo and exhibits	1.00
Ross Adler	12/29/06	Conference call with Latham & Watkins re: CIC calculations	0.70
Ross Adler	12/29/06	Revise Latham & Watkins document outlining CIC payments	3.80
Pearl Meyer	1/2/07	Final review of CIC memo and exhibits	1.70
Pearl Meyer	1/15/07	Review of invoice and fee statement for December 2006	1.10
Joseph Sorrentino	1/2/07	Revise CIC memo and exhibits	4.40
Joseph Sorrentino	1/3/07	Analyze CIC calculations based on Latham & Watkins follow-up questions	3.90
Joseph Sorrentino	1/5/07	Analyze CIC estimates based on Latham & Watkins follow-up questions	2.10
Joseph Sorrentino	1/29/07	Revise CIC calculations based on requests from Latham & Watkins	1.30
Joseph Sorrentino	1/31/07	Analyze CIC estimates based on further questions from Latham & Watkins	1.50
Ross Adler	1/2/07	Update Latham & Watkins CIC exhibit with updated CIC amounts broken out by component	3.70
Ross Adler	1/4/07	Revise CIC calculations under Latham & Watkins assumptions	1.30
Ross Adler	1/8/07	Calculate total salary and target bonus for DSB and CIC group for Latham & Watkins information request	0.50
Ross Adler	1/10/07	Revise CIC calculations under Latham & Watkins assumptions	1.70
Ross Adler	1/17/07	Update CIC calculations per Latham & Watkins request	2.60
Ross Adler	1/18/07	Update CIC calculations	1.60
Ross Adler	1/19/07	Update CIC calculations	1.30
Ross Adler	1/30/07	Follow-up CIC calculation questions from Latham & Watkins	1.80
Pearl Meyer	2/11/07	Evaluate competitiveness of Debtor current cash and total remuneration at various payouts/performance levels	2.30
Pearl Meyer	2/12/07	Evaluate AIP payouts at various performance levels	2.20
Pearl Meyer	2/13/07	Attend meeting with Debtor and Creditor Committee representatives re: 2006 and 2007 AIP	1.80
Pearl Meyer	2/21/07	Conference call with Latham & Watkins re: 2006 AIP payouts	0.80
Pearl Meyer	2/23/07	Conference call with Debtor re: alternative 2007 AIP payout curves	0.80
Pearl Meyer	2/27/07	Review alternatives under consideration re: 2007 AIP payout curves	1.30
Pearl Meyer	2/28/07	Review of invoice and fee statement for January 2007	0.90
Joseph Sorrentino	2/12/07	Analyze Delphi DSB compensation under various AIP performance assumptions	2.10
Joseph Sorrentino	2/13/07	Attend meeting with Debtor and Creditor Committee representatives re: 2006 and 2007 AIP	4.50
Joseph Sorrentino	2/14/07	Review proposed 2007 AIP	1.80
Joseph Sorrentino	2/15/07	Analyze CIC scenarios at request of Latham & Watkins	1.40
Joseph Sorrentino	2/21/07	Conference call with Latham & Watkins re: 2006 AIP payouts	0.80
Joseph Sorrentino	2/23/07	Conference call with Debtor re: proposed 2007 AIP	0.80
Joseph Sorrentino	2/26/07	Analyze and model alternative 2007 AIP payout curves	4.30
Joseph Sorrentino	2/26/07	Review Latham & Watkins CIC assumptions and calculations memo and exhibits	1.20
Joseph Sorrentino	2/27/07	Review revised 2007 AIP payout curves	2.70
Joseph Sorrentino	2/28/07	Revise alternative 2007 AIP payout curves	3.60
Ross Adler	2/12/07	• •	1.20
Ross Adler	2/15/07		3.30
Ross Adler	2/27/07	'	2.80
Pearl Meyer	3/2/07	G	1.90
Pearl Meyer	3/7/07	Conference call with UCC members and Latham & Watkins re: 2007 AIP design	1.30
Pearl Meyer	3/9/07	· · · · · · · · · · · · · · · · · · ·	0.80

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	3/12/07	Conference call with UCC re: proposed 2007 AIP design	1.10
Pearl Meyer	3/14/07	Evaluate and advise Latham & Watkins re: revised 2007 AIP design filed by Debtor	1.80
Pearl Meyer	3/28/07	Preparation of fourth interim fee application	1.10
Pearl Meyer	3/30/07	Review of invoice and fee statement for February 2007	0.60
Joseph Sorrentino	3/7/07	Conference call with UCC members and Latham & Watkins re: 2007 AIP design	1.30
Joseph Sorrentino	3/7/07	Analyze design of alternative 2007 AIP payout curves	2.40
Joseph Sorrentino	3/9/07	Conference call with Mesirow re: first half 2007 financial projections	0.80
Joseph Sorrentino	3/9/07	Revise proposed and alternative 2007 AIP curves	1.90
Joseph Sorrentino	3/12/07	Conference call with UCC re: proposed 2007 AIP design	1.10
Joseph Sorrentino	3/14/07	Review revised 2007 AIP design as filed by Debtor at request of Latham & Watkins	2.50
Pearl Meyer	7/26/07	Review historical AIP performance and payout levels; analyze and develop alternatives; prepare for 7/27 meeting	4.90
Pearl Meyer	7/27/07	Attend management and UCC sub-committee meeting re: 1st half AIP results and 2nd half proposed AIP design	3.00
Pearl Meyer	7/30/07	Analyze further alternative AIP payout curve and design	1.60
Pearl Meyer	7/30/07	Attend UCC meeting re: AIP	1.50
Pearl Meyer	7/31/07	•	3.30
Pearl Meyer	7/31/07	Prepare for conference call with UCC members and financial advisors re: AIP, analyze scenarios	0.90
Joseph Sorrentino	7/26/07	Research historical AIP performance and payout levels	2.60
Joseph Sorrentino	7/27/07	Attend management and UCC sub-committee meeting re: 1st half AIP results and 2nd half proposed AIP design	3.00
Joseph Sorrentino	7/30/07		5.40
Joseph Sorrentino	7/30/07	· · · · · · · · · · · · · · · · · · ·	1.50
Joseph Sorrentino	7/31/07	•	2.80
Joseph Sorrentino	7/31/07		2.40
Pearl Meyer	8/1/07	Review material and prepare for call with Debtor re: second half 2007 AIP	2.10
Pearl Meyer	8/1/07	Call with debtor mgmt re: proposed second half 2007 AIP	1.40
Pearl Meyer	8/2/07	Analyze and review Debtor proposal with Latham & Watkins and UCC members	2.90
Pearl Meyer	8/6/07	Review material submitted and conversations with Debtor management re: second half 2007 AIP proposal	2.60
Pearl Meyer	8/7/07	Discussions with Latham & Watkins and UCC members re: AIP	1.10
Pearl Meyer	8/8/07	Discussions with Latham & Watkins and UCC members re: AIP	2.40
Pearl Meyer	8/10/07	Discussions with Latham & Watkins and UCC members re: AIP	1.40
Pearl Meyer	8/13/07	Prepare for and attend UCC meeting re: AIP	4.10
Pearl Meyer	8/14/07		2.20
Pearl Meyer	8/15/07	Review and prepare recommendations re: DSB and non-DSB compensation at various performance levels; conference call with UCC	2.30
Pearl Meyer	8/29/07	Review of invoice and fee statement for July 2007	0.80
Joseph Sorrentino	8/1/07	Call with debtor mgmt re: proposed second half 2007 AIP	1.40
Joseph Sorrentino	8/2/07	Analyze and review Debtor proposal with Latham & Watkins and UCC members	2.90
Joseph Sorrentino	8/13/07	Analyze original AIP proposal compared to two alternatives	3.80
Joseph Sorrentino	8/13/07	Attend UCC meeting re: proposed second half 2007 AIP	1.50
Joseph Sorrentino	8/14/07	Analyze DSB and non-DSB compensation based on proposed AIP at various performance levels	8.30
Joseph Sorrentino	8/15/07	Conference call with UCC Subcommittee re: proposed AIP	1.20
Joseph Sorrentino	8/15/07	Analyze DSB and non-DSB compensation based on proposed AIP at various performance levels	3.40
Jeffrey Hanhan		Modify AIP payout curve for UCC proposal	2.60
Pearl Meyer	9/18/07		0.50
Pearl Meyer	9/18/07		5.2
Pearl Meyer	9/19/07		5.60
Pearl Meyer	9/20/07	Review Plan Investor Report re: non-DSB compensation benchmarking analysis	4.30

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	9/25/07	Review Plan Investor Report re: emergence compensation programs	2.10
Pearl Meyer	9/26/07	Review Plan Investor Report re: Change in Control program	3.30
Pearl Meyer	9/27/07	Review Supplementary Information to Plan Investor Report provided by Watson Wyatt	4.50
Pearl Meyer	9/27/07	Review of invoice and fee statement for August 2007	1.20
Joseph Sorrentino	9/7/07	Review draft AIP documents to ensure documents reflect UCC approvals	1.30
Joseph Sorrentino	9/17/07	Analysis of Plan Investor Report re: emergence compensation programs	2.70
Joseph Sorrentino	9/18/07	Conference call with Latham & Watkins re: Debtor emergence programs	0.50
Joseph Sorrentino	9/19/07	Analysis of CEO compensation for Debtor peer group	6.70
Joseph Sorrentino	9/20/07	Review financial performance for Debtor peer group	5.30
Joseph Sorrentino	9/24/07	Review DSB benchmarking analysis provided by Watson Wyatt	2.10
Joseph Sorrentino	9/25/07	Review non-DSB benchmarking analysis provided by Watson Wyatt	3.40
Joseph Sorrentino	9/26/07	Analysis of Supplementary Information to Plan Investor Report provided by Watson Wyatt	8.70
Joseph Sorrentino	9/27/07	Analysis of Supplementary Information to Plan Investor Report provided by Watson Wyatt	7.90
Joseph Sorrentino	9/28/07	Analysis of peer group proxy officer compensation	6.60
Jeffrey Hanhan	9/18/07	Analysis of peer group financial performance data	4.50
Pearl Meyer	10/2/07	Review of DSB compensation benchmarking provided by Watson Wyatt	3.10
Pearl Meyer	10/3/07	Review of non-DSB benchmarking target compensation data provided by Watson Wyatt	2.30
Pearl Meyer	10/3/07	Discussion with Watson Wyatt re: marketplace data provided	1.00
Pearl Meyer	10/8/07	Review of supplementary marketplace compensation data for DSB	1.00
Pearl Meyer	10/8/07	Prepare material for meeting with debtor management re: proposed emergence program based on analyses, reports and review	3.50
Pearl Meyer	10/8/07	Confer with Latham & Watkins re: proposed emergence plans	1.00
Pearl Meyer	10/9/07	Meeting with debtor management re: proposed emergence programs	2.00
Pearl Meyer	10/11/07	Analysis and review of employment and Change in Control agreements	4.30
Pearl Meyer	10/16/07	Review of supplementary data re: DSB compensation benchmarking provided by Watson Wyatt	3.40
Pearl Meyer	10/16/07	Review of employment and Change in Control agreements	2.90
Pearl Meyer	10/23/07	Conference call with Mesirow re: emergence program	0.50
Pearl Meyer	10/25/07	Review of emergence equity programs of bankrupt companies	5.70
Pearl Meyer	10/29/07	Review of equity value granted to management upon emergence from bankruptcy	3.20
Pearl Meyer	10/30/07	Analysis and review of debtor documents filed in Ex. G to plan of reorg.	4.90
Pearl Meyer	10/30/07	Review of invoice and fee statement for September 2007	1.30
Steven Root	10/15/07	Review employment and Change in Control agreements re 409A issues	0.80
Steven Root	10/16/07	Review employment and Change in Control agreements re 409A issues	1.80
Steven Root	10/17/07	Review agreement terms re 409A	1.80
Steven Root	10/18/07	Prepare comments on employment and Change in Control agreements	6.30
Joseph Sorrentino	10/2/07	Analysis and report on DSB benchmarking target compensation data provided by Watson Wyatt	3.40
Joseph Sorrentino	10/3/07	Analysis and report on DSB benchmarking target compensation data provided by Watson Wyatt	3.80
Joseph Sorrentino	10/3/07	Discussion with Watson Wyatt re: marketplace data provided	1.00
Joseph Sorrentino	10/4/07	Analysis and report on non-DSB benchmarking target compensation data provided by Watson Wyatt	2.10
Joseph Sorrentino	10/5/07	Analysis and report on non-DSB benchmarking target compensation data provided by Watson Wyatt	3.30
Joseph Sorrentino	10/8/07	Analysis and report on supplementary benchmarking compensation data provided by Watson Wyatt	6.90
Joseph Sorrentino	10/9/07		2.00
Joseph Sorrentino	10/9/07	Comparison of actual to actual compensation of DSB vs. market	3.50
Joseph Sorrentino	10/16/07		4.40
Joseph Sorrentino	10/17/07		3.90
Joseph Sorrentino	10/23/07	Conference call with Mesirow re: emergence program	0.50

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Staff Member	Date	Description	No. of Hours
Joseph Sorrentino	10/24/07	Analysis of emergence equity programs of bankrupt companies	3.70
Joseph Sorrentino	10/25/07	Analysis of emergence equity programs of bankrupt companies	4.60
Joseph Sorrentino	10/29/07	Analysis of equity value granted to management upon emergence from bankruptcy	5.60
Joseph Sorrentino	10/30/07	Review of debtor documents filed in Ex. G to plan of reorg.	3.50
Joseph Sorrentino	10/30/07	Conference call with Mesirow re: emergence bonus programs	0.40
Joseph Sorrentino	10/31/07	Analysis of debtor's proposed emergence compensation programs	7.10
Jeffrey Hanhan	10/2/07	Analysis of Watson Wyatt compensation data	7.10
Jeffrey Hanhan	10/4/07	Analysis of Watson Wyatt compensation data	1.60
Jeffrey Hanhan	10/8/07	Analysis of Watson Wyatt compensation data	1.70
Jeffrey Hanhan	10/15/07	Analysis of Watson Wyatt compensation data	1.90
Pearl Meyer	11/2/07	Prepare for 11/5/07 UCC meeting and review/edit draft presentation	7.40
Pearl Meyer	11/3/07	Review and analyze comparative market data for emerging companies	4.10
Pearl Meyer	11/5/07	Attend UCC meeting re: Debtor's proposed emergence compensation program	2.20
Pearl Meyer	11/9/07	Review and analyze alternate comparator group	4.60
Pearl Meyer	11/15/07	Finalize alternate peer group recommendation	2.90
Pearl Meyer	11/15/07	Confer with Debtor staff re: non-DSB compensation	1.20
Pearl Meyer	11/20/07	Review of sixth interim fee application	2.20
Pearl Meyer	11/21/07	Analyze revised Debtor non-DSB data	1.80
Pearl Meyer	11/22/07	Confer with Latham & Watkins	2.10
Pearl Meyer	11/27/07		1.10
Pearl Meyer	11/27/07		3.60
Pearl Meyer	11/27/07	Assess target vs. actual peer group comparison	6.70
Pearl Meyer	11/27/07	Review of invoice and fee statement for October 2007	1.10
Pearl Meyer	11/30/07	Review and analyze Debtor proposed employment and CIC agreement terms	5.80
Steven Root	11/2/07	Review Debtor employment agreements	1.30
Steven Root	11/30/07	Review and revise 409A issues report	1.00
Joseph Sorrentino	11/1/07	Develop presentation to UCC re: Debtor's proposed emergence compensation programs and contracts	5.30
Joseph Sorrentino	11/2/07		6.90
Joseph Sorrentino	11/2/07	Conference call with Mesirow staff	0.90
Joseph Sorrentino	11/5/07	Attend UCC meeting re: Debtor's proposed emergence compensation programs	2.20
Joseph Sorrentino	11/6/07		4.40
Joseph Sorrentino	11/8/07		3.90
Joseph Sorrentino	11/13/07		4.30
Joseph Sorrentino	11/14/07	Develop alternate comparator group for compensation and financial performance purposes	3.90
Joseph Sorrentino	11/15/07	Review financial performance for alternate comparator group	5.20
Joseph Sorrentino	11/16/07	·	3.70
Joseph Sorrentino	11/19/07		3.30
Joseph Sorrentino	11/21/07		0.60
Joseph Sorrentino	11/26/07	,	3.10
Joseph Sorrentino	11/27/07		1.10
Joseph Sorrentino	11/28/07		6.40
Joseph Sorrentino	11/29/07		5.70
Jeffrey Hanhan	11/5/07	, 55	4.30
Jeffrey Hanhan	11/6/07	, , , , , , , , , , , , , , , , , , , ,	7.80
Jeffrey Hanhan	11/7/07	, , , , , , , , , , , , , , , , , , , ,	7.80
Joiney Harman	11/1/01	Analyzo proxy compensation data for Debtor comparator group	7.00

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Staff Member	Date	Description	No. of Hours
Jeffrey Hanhan	11/8/07	Analyze proxy target compensation data for Debtor comparator group	7.90
Jeffrey Hanhan	11/9/07	Analyze proxy target compensation data for Debtor comparator group	3.60
Jeffrey Hanhan	11/12/07	Create compensation exhibits	4.10
Jeffrey Hanhan	11/15/07	Modify CEO compensation exhibit	2.30
Jeffrey Hanhan	11/26/07	Analyze proxy compensation data for alternate comparator group	5.70
Jeffrey Hanhan	11/27/07	Analyze proxy compensation data for alternate comparator group	3.60
Jeffrey Hanhan	11/30/07	Analyze proxy compensation data for alternate comparator group	8.70
Pearl Meyer	12/3/07	Communications with UCC and L&W re: Emergence Program objection	1.30
Pearl Meyer	12/4/07	Initial review of Debtor proposed incentive plan documents and draft employment and CIC agreements	5.10
Pearl Meyer	12/5/07	Review Debtor share analysis	0.30
Pearl Meyer	12/5/07	Complete review of Debtor proposed incentive plan documents and draft employment and CIC agreements	3.80
Pearl Meyer	12/6/07	Initial draft of memo to Debtor re: comments on proposed incentive plan and agreements	4.20
Pearl Meyer	12/7/07	Prepare final draft of memo to Debtor re: comments on proposed incentive plan and agreements and submit to Debtor	1.35
Pearl Meyer	12/7/07	Review Emergence Program award amounts on annualized and aggregate basis for each population and each band vs. comparator group	2.30
Pearl Meyer	12/13/07	Prepare for and attend conference call with L&W re: Debtor Emergence Programs	1.30
Pearl Meyer	12/14/07	Review analyses of proposed emergence equity and cash values for each population / band	1.70
Pearl Meyer	12/14/07	Conference call with UCC re: proposed Emergence Programs	1.20
Pearl Meyer	12/17/07	Review and summarize analyses of proposed Emergence Program	3.10
Pearl Meyer	12/17/07	Initial preparation for 12/18/07 meeting with Debtor	1.90
Pearl Meyer	12/17/07	Review analysis of 409A compliance of proposed severance payments	1.20
Pearl Meyer	12/17/07	Develop alternatives to Emergence Program for UCC consideration	2.20
Pearl Meyer	12/18/07	Review L&W comments and 409A analysis based on SH&P memo	1.00
Pearl Meyer	12/18/07	Conference call with L&W re: recommendations	1.40
Pearl Meyer	12/18/07	Conference call with L&W re: 409A memo and prepare revised draft	0.50
Pearl Meyer	12/18/07	Prepare for and attend meeting with Debtor, Debtor's consultant (WW) and attorneys re: Emergence Program	3.80
Pearl Meyer	12/19/07	Evaluation of WW data based on actual vs. target, actual vs. actual and target vs. target total direct comp. for two comparator groups	3.40
Pearl Meyer	12/19/07	Communications with Debtor management re: new alternative Emergence Program recommendations	0.90
Pearl Meyer	12/19/07	Communications with WW re: our evaluation of their market data	0.70
Pearl Meyer	12/19/07	Review 409A memo for submittal to Debtor	1.10
Pearl Meyer	12/21/07	Discuss recommended alternatives with Debtor management	0.30
Pearl Meyer	12/21/07	Discuss proposed SERP shortfall makeup and its background with Debtor, L&W and UCC	1.10
Pearl Meyer	12/26/07	Review Debtor disclosure statement for SERP shortfall makeup	0.30
Pearl Meyer	12/26/07	Multiple discussions with L&W and UCC	2.20
Pearl Meyer	12/26/07	Prepare for and attend conference call with Debtor management and WW re: proposed Emergence Program and SERP modification	3.60
Pearl Meyer	12/27/07	Analyze new WW market data	2.25
Pearl Meyer	12/28/07	Discuss new data with WW consultant, Debtor management and L&W	1.80
Pearl Meyer	12/28/07	Prepare for and attend conference call with Debtor's compensation consultant (WW)	1.60
Pearl Meyer	12/28/07	Review of invoice and fee statement for November 2007	1.30
Pearl Meyer	12/29/07	Review of supplement filed by Debtor management	2.10
Steven Root	12/18/07	Conference call re: 409A memo and prep revisions	0.50
Steven Root	12/19/07	Prepare for submittal of 409A memo final draft	2.00
Joseph Sorrentino	12/3/07	Review alternative comparator group financial performance	4.10
Joseph Sorrentino	12/5/07	Compare DSB proposed compensation vs. alternative comparator group data	3.40
Joseph Sorrentino	12/6/07	Compare DSB proposed compensation vs. alternative comparator group data	6.30
Joseph Sorrentino	12/10/07	Compare non-DSB proposed emergence equity values vs. survey data	8.40

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Staff Member	Date	Description	No. of Hours
Joseph Sorrentino	12/11/07	Analyze non-DSB compensation data by band	6.70
Joseph Sorrentino	12/12/07	Review DSB emergence equity awards vs. comparator data	5.90
Joseph Sorrentino	12/13/07	Prepare for and attend conference call with L&W re: Debtor Emergence Program	1.30
Joseph Sorrentino	12/13/07	Analyze Emergence Program design alternatives	3.40
Joseph Sorrentino	12/14/07	Conference call with UCC re: proposed Emergence Programs	1.20
Joseph Sorrentino	12/14/07	Analyze proposed emergence equity values	4.60
Joseph Sorrentino	12/17/07	Analyze DSB compensation overage vs. market median based on comparator group targets	7.30
Joseph Sorrentino		Prepare for and attend meeting with Debtor, Debtor's consultant (WW) and attorneys re: Emergence Program	3.80
Joseph Sorrentino	12/18/07	Analyze alternative Emergence Program design	3.20
Joseph Sorrentino	12/19/07	Compare actual vs. target compensation for alternative comparator group	7.90
Joseph Sorrentino	12/21/07	Review SERP modifications in Debtor disclosure statement	2.20
Joseph Sorrentino	12/26/07	Analyze Emergence Program participants overage vs. market median	5.90
Joseph Sorrentino		Prepare for and attend conference call with Debtor management and WW re: proposed Emergence Program and SERP modification	3.60
Joseph Sorrentino		Review WW data re: revised market medians for lower level DSB	5.50
Joseph Sorrentino		Prepare for and attend conference call with Debtor's compensation consultant (WW)	1.60
Joseph Sorrentino		Analyze non-DSB compensation overage vs. median	5.40
Michael Sherry		Analyze share allocations of comparator companies	4.20
Michael Sherry		Analyze share allocations of comparator companies	5.30
Michael Sherry		Analyze share allocations of comparator companies	2.70
Jeffrey Hanhan		Analyze DSB compensation vs. proxy data and WW provided survey data	4.20
Jeffrey Hanhan		Analyze DSB compensation vs. proxy data and WW provided survey data	5.40
Jeffrey Hanhan		Analyze non-DSB compensation vs. survey data	3.80
Jeffrey Hanhan		Review SH&P proxy analysis vs. WW proxy analysis	4.40
Jeffrey Hanhan		Analyze DSB proxy matches vs. WW survey data	3.60
Pearl Meyer		Prepare new analysis of cost, components and overage disclosed on Debtor 12/28 Plan Supplement	0.90
Pearl Meyer		Respond to UCC inquiries re: overage and other issues	1.10
Pearl Meyer		Draft SH&P expert opinion	4.80
Pearl Meyer		Prepare for UCC meeting; develop analyses and materials for potential distribution	2.20
Pearl Meyer		Attend UCC meeting	3.10
Pearl Meyer	1/7/08		2.50
Pearl Meyer		Review 12/28/07 WW report provided by Skadden Arps	3.20
Pearl Meyer		Draft SH&P expert opinion	2.10
Pearl Meyer		Review and analyze new Skadden Arps report	2.30
Pearl Meyer		Draft and submit preliminary SH&P Expert Report and P. Meyer biography	3.70
Pearl Meyer	1/9/08		2.20
Pearl Meyer	1/10/08	,	1.10
Pearl Meyer		Review new draft of UCC objection	1.20
Pearl Meyer		Review and analyze WW consultant declaration	5.20
Pearl Meyer	1/10/08	•	1.40
Pearl Meyer		Prepare for and attend conference calls with UCC member and with Debtor, L&W, WW & Skadden Arps re: funding of Emergence Equity	6.40
	.,, 00	Awards and subsequent analyses	0.10
Pearl Meyer	1/11/08	Review of final draft of UCC objection to Emergence Program	1.20
Pearl Meyer	1/11/08		2.60
Pearl Meyer		Review and analyze new comparator group proposed by WW	1.80
Pearl Meyer		Submit final SH&P Expert Report	1.30
	.,, 50	reconstruction and the second	

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Staff Member	Date	Description	No. of Hours
Pearl Meyer	1/12/08	Prepare for and attend conference calls with WW consultant re: comparator group selection/data and survey data	2.10
Pearl Meyer	1/12/08	Review long-term incentive survey data submitted by WW	1.30
Pearl Meyer	1/12/08	Discussions with L&W, Debtor management and WW consultant	4.10
Pearl Meyer	1/13/08	Evaluate actual general LTI survey data submitted by WW	2.70
Pearl Meyer	1/13/08	Review and analyze WW supplemental declaration	2.30
Pearl Meyer	1/14/08	Review and analyze WW supplemental declaration and communications with L&W	2.20
Pearl Meyer	1/14/08	Evaluate Debtor counter-proposal	2.10
Pearl Meyer	1/15/08	Review WW consultant deposition	1.30
Pearl Meyer	1/21/08	Prepare and review December 2007 billing	2.70
Pearl Meyer	1/22/08	Review and research proposed settlement of SERP claims of certain retirees	0.60
Pearl Meyer	1/23/08	Review memo to Mesirow re: above claims	0.70
Joseph Sorrentino	1/2/08	Review of Plan Supplement to Management Compensation Plan filed by Debtors	7.80
Joseph Sorrentino	1/2/08	Attend conference call with L&W re: Debtors' proposed compensation plan	1.30
Joseph Sorrentino	1/3/08	Revise exhibits related to total cost of proposed emergence programs vs. market	5.70
Joseph Sorrentino	1/4/08	Analyze proxy officer compensation at WW comparator group vs. alternative comparator group	6.60
Joseph Sorrentino	1/4/08	Analyze proxy officer compensation at WW comparator group vs. alternative comparator group	3.40
Joseph Sorrentino	1/7/08	Attend UCC meeting	3.10
Joseph Sorrentino	1/7/08	Analyze Debtors' proposed total compensation overage vs. market median	3.80
Joseph Sorrentino	1/8/08	· · · · · · · · · · · · · · · · · · ·	9.90
Joseph Sorrentino	1/9/08		3.10
Joseph Sorrentino	1/9/08		1.10
Joseph Sorrentino	1/9/08	Review comparator group financial performance compared to alternative comparator group	4.20
Joseph Sorrentino	1/10/08	Review alternative analyses prepared by Debtors' compensation consultant	3.90
Joseph Sorrentino	1/10/08		3.60
Joseph Sorrentino	1/11/08	•	1.70
Joseph Sorrentino	1/11/08		1.90
Joseph Sorrentino	1/11/08	Review alternative analyses prepared by Debtors' compensation consultant	5.80
Joseph Sorrentino	1/12/08	Attend conference call with L&W re: proposed emergence programs	3.50
Joseph Sorrentino	1/12/08		1.40
Joseph Sorrentino	1/13/08	Attend meeting with L&W re: preparation of deposition for Debtors' compensation consultant	3.80
Joseph Sorrentino	1/13/08		4.10
Joseph Sorrentino	1/14/08		2.10
Joseph Sorrentino	1/22/08		3.80
Joseph Sorrentino	1/23/08		5.40
Joseph Sorrentino	1/24/08	Review WW calculations related to certain retirees' SERP claims	4.70
Michael Sherry	1/3/08		4.20
Michael Sherry	1/4/08	, , , , , , , , , , , , , , , , , , , ,	3.90
Michael Sherry	1/7/08	, , , , , , , , , , , , , , , , , , , ,	4.10
Michael Sherry		Analyze market data re: equity emergence plans	7.20
Michael Sherry	1/9/08		5.80
Michael Sherry	1/14/08	, , , , , , , , , , , , , , , , , , , ,	2.20
Jeffrey Hanhan	1/3/08	, , , , , , , , , , , , , , , , , , , ,	5.30
Jeffrey Hanhan	1/4/08		3.20
Jeffrey Hanhan	1/7/08		1.80
Jeffrey Hanhan		Analyze proxies of additional WW comparators	9.60

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Staff Member	Date	Description		No. of Hours
Jeffrey Hanhan	1/9/08	Analyze actual vs. target compensation for WW peer group and emergence cash bonus		7.70
Jeffrey Hanhan	1/10/08	Analyze actual vs. target compensation for WW peer group and emergence cash bonus		2.60
Jeffrey Hanhan	1/11/08	Analyze actual vs. target compensation for WW peer group and emergence cash bonus		3.60
Steven Hall, Jr.	1/4/08	Analyze market data re: cash emergence plans		5.40
Steven Hall, Jr.	1/7/08	Analyze market data re: cash emergence plans		1.10
Steven Hall, Jr.	1/8/08	Analyze market data re: cash emergence plans		1.30
Steven Hall, Jr.	1/9/08	Analyze market data re: cash emergence plans		0.60
Robert Greco	1/8/08	Analyze historical financial data for comparators		0.50
Robert Greco	1/9/08	Analyze historical financial data for comparators		7.20
Robert Greco	1/10/08	Analyze historical financial data for comparators		1.80
			Total Hours:	2875.05